

# **Volunteer Reference Materials**

***(Supplemental Text – “Quality of Service” – insert on Pages 9 & 10)***

This section provides insight into the reference materials available to all Volunteers and their intended uses.

## **Volunteer Services**

You are the key to the success of the Volunteer Return Preparation Program (VRPP). Your willingness to undertake the challenge of studying the training material and using the reference material to assist fellow taxpayers is fundamental. The training and reference material has been developed to provide you with the information you need to be deliver quality services to taxpayers in your community.

It is very important for you to assist only with returns, supporting schedules and forms for which you have been trained and certified. Please refer taxpayers with issues beyond the scope of your certification to your Site Coordinator and/or a paid preparer.

The training resources and tools discussed in the Volunteer Assistor’s Guide, VITA/TCE Student Text (Publication 678) are designed to assist taxpayers in completing the following returns:

Form 1040 U.S. Individual Income Tax Return & 1040 schedules—A, B, D, EIC & R  
Form 1040A, U.S. Individual Income Tax Return & 1040A schedules 1, 2, 3 & EIC  
Form 1040EZ, Income Tax Return for Single and Joint Filers w/No Dependents  
Form-1040V Payment Voucher  
Form 1040-ES, Estimated Tax For Individuals  
Form 2441, Child and Dependent Care Credit  
Form 8812, Additional Child Tax Credit  
Form 8863, Education Credits

The Volunteer Assistor’s Guide, VITA/TCE Student Text (Publication 678) does not generally address the more complex tax law associated with the following forms and schedules:

Form 1040 Schedule C, Profit or Loss From Business  
Form 1040 Schedule D, Capital Gains and Losses (advanced)  
Form 1040 Schedule E, Rents & Losses  
Form 2106, Employee Business Expenses  
Form 3903, Moving Expenses

## **e-file Software**

A major initiative of the IRS is to encourage taxpayers to file their returns electronically—e-file. Last year, over 61 million Americans e-filed their returns and even more are expected to electronically file this year. Those VRPP partners that electronically file customers' returns eliminate simple math errors and other omissions by using the edits in the software. Additionally, electronically filing certifies IRS receipt of the return and if a refund is due, customers will receive it sooner. The e-filing software is available FREE to qualifying VRPP sponsors. Consult your sponsor for additional information.

## **e-file Reference Materials**

**Publication 3189, Volunteer e-file Administrator Guide**, is SPEC's resource designed to aid Volunteers and Site Coordinators in implementing the correct electronic filing procedures. This publication provides guidance on IRS standards for volunteer sites, administrative procedures in using return preparation software, and samples of the types of documents needed to successfully operate a volunteer e-file site.

**Publication 1345, Handbook for Authorized IRS e-file Providers**, is another useful reference publication. It contains information of use to Electronic Return Originators already in the IRS e-file program.

## **Key Technical Reference Materials**

When you arrive at the tax preparation site, your Site Coordinator will assist you with your resource needs. Throughout training your instructor will refer to various forms, publications and instructions that will be useful during training and on site. Although not required, it is suggested that each site maintain a technical research library - paper or electronic.

As a part of your training, you will receive two critical publications intended for use while in training and at your site when assisting taxpayers.

1. **The Volunteer Resource Guide** (Publication 4012) is SPEC's preferred technical reference guide. It is customized to the scope of the VRPP and has been updated to assist Volunteers in "asking the right questions." Volunteers should be encouraged and reminded to use this guide.

The publication is divided into two major sections. Section one (white tabs) includes tax preparation reference materials and decisions charts for both paper and electronic filers and Section 2 (yellow tabs) contains step-by-step procedures for e-file software users.

Also included in Publication 4012 are interview tips, which are designed to assist the dialogue between you and the taxpayers. These interview tips will be discussed and used throughout training. They are included in all training material and in the Volunteer Resource Guide for easy reference.

Another useful component of Publication 4012 is the back cover, which contains a listing of contact numbers and web sites frequently used by volunteers.

2. **Your Federal Income Tax For Individuals** (Publication 17) covers the general rules for filing a federal income tax return. It provides detailed explanation and examples of tax law topics typically seen at volunteer sites. Sample forms and schedules are included along with flowcharts and tables that present tax information in an easy-to-understand manner.

## **Additional Reference Materials**

1. **Instruction Booklets – Forms 1040, 1040A and 1040EZ.** These instruction booklets provide line-by-line directions for completing each of the return forms—Form 1040, 1040A and 1040EZ-- and the applicable schedules associated with each product.
2. **Package X, Reference Copies of Federal Tax Forms and Instructions.** Package X is a compilation of the most frequently requested business and individual federal tax forms and instructions. All of the forms and instructions used at VRPP sites and referenced in this training course are normally included in Package X. Package X is issued in two volumes.
3. **Publication 1194, Taxpayer Information Publication.** Publication 1194 is a compilation of the most frequently requested taxpayer information publications. The publications referenced in this training material (i.e. Publication 596, EIC, Publication 972, Child Tax Credit, Publication 970, Tax Benefits for Education, Publication 501, Exemptions, Standard Deduction and Filing Information) are normally included in Publication 1194. Publication 1194 is published as a two-volume set.
4. **Volunteer Hotline Access 1-800-829-8482 (Volunteers Only)** is a source of tax information for Volunteers.
5. **1040 Central at [www.irs.gov](http://www.irs.gov)** is your electronic source for tax forms, information and updates.
6. **Volunteer Quick Alerts** are messages which provide tax law updates and other helpful tips to Volunteers throughout the filing season. These alerts are available in SPEC's Partner Products and Volunteer Resource Center at [www.irs.gov](http://www.irs.gov) - Keyword: Volunteer Quality Alerts.
7. **Publication 1084, Volunteer Coordinator's Handbook** contains an overview of how to establish and manage a Volunteer Site. It includes policies, procedures, roles and responsibilities, management tools and tips designed to insure consistency and quality in the delivery of VRPP services.